



## **Indiana Auditors' Association Budgeting Workshop**

**Courtney Schaafsma  
Budget Division Director  
May 15, 2012**



# Agenda

---

- 2012 Status Update
- 2013 Budget Preparation
  - Timeline
  - Non-Binding Recommendation
  - Binding Review
  - Net Assessed Values
- 2013 Budget Forms



# 2012 Status Update

---



# 2012 Budget Orders and Billing

---

- 2012 Certified Budget Orders
  - 50 budget orders certified by February 15
  - 91<sup>st</sup> budget order certified April 5
- On-Time Billing
  - 90 counties with a May 10 due date



# 2012 Status Update

---

- Legislative Session
  - Many changes to the budget calendar
  - Changes to the binding/non-binding review process
  - Cumulative fund rate cap calculation change
- LOIT Recertifications
  - Undistributed amounts for 2011 and 2012
  - DLGF updated the distribution reports for CAGIT, COIT and CAGIT Public Safety on May 9



# 2013 Budget Preparation

---



# 2013 Timeline

---

- June 29, 2012
  - Spring settlement
  - First 6 months fund balances and operating results
  - Beginning of budget cycle
  - Roll of Pay 2013 assessed values
- August 1, 2012
  - Certification of Net Assessed Values
  - Estimates of miscellaneous revenues



# 2013 Timeline

---

- September 1, 2012
  - Deadline for taxing units to submit necessary information to county council or city/town fiscal body for non-binding recommendation or binding adoption
- September 13, 2012
  - Last day for first publication of proposed 2013 budget, levy and notice to taxpayers of public hearing (Budget Form 3)
    - At least 10 days before public hearing





# 2013 Timeline

---

- September 20, 2012
  - Last day for second publication of proposed 2013 budget, levy and notice to taxpayers of public hearing (Budget Form 3)
    - At least 3 days before public hearing and at least 7 days after first publication



# 2013 Timeline

---

- October 1, 2012
  - Last day for county fiscal body to complete non-binding recommendations to taxing units on proposed 2013 budgets, levies and tax rates
- October 21, 2012
  - Last possible day for taxing units to hold a public hearing on the 2013 budget
    - Must be held at least 10 days before the budget adoption



# 2013 Timeline

---

- November 1, 2012
  - Last possible day for budget adoption
- Submission of budget forms through Gateway must occur within 2 days after budget adoption



# 2013 Non-Binding Recommendations

---

- Two major categories of change:
  - Timing
  - Taxing units included
- Timing
  - Firm deadlines established
    - September 1 for submission of information by taxing units to county fiscal body
    - October 1 for completion of non-binding recommendation to taxing units



# 2013 Non-Binding Recommendations

---

- Taxing units included
  - Any taxing unit (other than the county unit) that is not subject to binding adoption of its proposed budgets and levy by an appropriate fiscal body
    - Taxing units with elected boards
    - Libraries with an appointed board where the growth in the proposed budget is less than the AVGQ



# 2013 Non-Binding Recommendations

---

- Information to be provided by taxing unit
  - Proposed budget, levy and tax rate for non-school units
  - Proposed levy and tax rate for schools
- The Department will provide template forms for all taxing units on its webpage after AVGQ information is made available toward the end of June.
- In addition, the Department will assist taxing units in the preparation of the required form during budget workshops.



# 2013 Non-Binding Recommendations

---

- County responsibilities
  - Review the proposed budget (if applicable), levy and tax rate for each taxing unit that filed with the county
  - Must issue a recommendation regarding the taxing unit's proposed budget, levy or tax rate
    - Must include comparison to Indiana AVGQ and the county's average increase in nonfarm personal income for the preceding six years
    - Must include comparison to increases in the budgets and tax levies of other taxing units in the county



# 2013 Binding Adoption

---

- Units subject to binding adoption
  - Taxing units with appointed boards
  - Libraries with appointed boards with growth in the proposed budget which exceeds the AVGQ
- Proposed budget and levy must be submitted to the appropriate fiscal body before September 2
- Appropriate fiscal body is responsible for publishing the required notice of proposed budgets and levies and notice of public hearing, though taxing unit is responsible for paying for this notice





# 2013 Binding Adoption

---

- Appropriate fiscal body must conduct the public hearing for the taxing unit
- Appropriate fiscal body must adopt the final budget and tax levy for the taxing unit
  - Fiscal body may reduce or modify but not increase the proposed budget or tax levy
- Appropriate fiscal body officer (County Auditor in the case of county council) serves as the submitter of the budget forms within Gateway
  - Email [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) to get submission rights if needed



# 2013 Net Assessed Values

---

- Certificate of Net Assessed Value (CNAV) will be submitted through Gateway
- Date of final submission will determine working order for budget review
- Common issues with CNAV submissions last year:
  - Homestead AV column in Step 1 must be completed
  - TIF Passthrough AV in Step 1 should be completed as appropriate
    - Only the portion of TIF AV which has been released to other taxing units



# 2013 Net Assessed Values

---

- After submission, Department field representatives will review the submission for completion and for comparison to prior years
  - Changes greater than 10% (increase or decrease) may result in additional questions from the field representative
- If needed, email [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) to unlock the CNAV for resubmission
- Conservancy AVs and fire territory AVs should be submitted to the Department separately



# 2013 County-Level Documentation

---

- County Council Non-Binding Recommendations
- Annexation Report
- Delinquency Report
- Form 22s through June 2012 Settlement
- Local Option Income Tax Changes
- Levy Freeze Option
- TIF Passthrough Letters



# 2013 Budget Forms

---



# Gateway Budget Form Updates

---

- 2013 Budget Forms launched April 2
  - Users can log in to Live site to prepare unit for budget season: [gateway.ifionline.org](http://gateway.ifionline.org)
  - Users can also practice entering and submitting budget forms in Demo site: [gatewaydemo.ifionline.org](http://gatewaydemo.ifionline.org)
- Upload capability will launch in mid May
- Enhanced printing capability will arrive early June



# Gateway Budget Form List

---

- Forms submitted electronically:
  - Form 1: Budget Estimate
  - Form 2: Estimate of Miscellaneous Revenue
  - Form 3: Notice to Taxpayers – template
  - Form 4: Adoption Ordinance/Resolution – template
  - Form 4A: Budget Summary
  - Form 4B: Financial Statement
  - Current Year Financial Worksheet
  - Debt Worksheet



# Gateway Budget Form List

---

- Documents submitted electronically:
  - Proof of publication
  - Signed Form 4
  - Certain other ordinances/resolutions:
    - Income Tax Changes
    - Cumulative Fund Loan Documents





# Form 144

---

- Form 144 is no longer a part of the DLGF Budget Form Submission on Gateway
- While the form is no longer available on Gateway nor is it required to be submitted to the Department, the statutory requirement for the form still exists
- Taxing units should work with State Board of Accounts to access the most recent version of the form as well as any applicable instructions or requirements for the form




# Initial Gateway Setup

---


- Prior to working on the Budget Forms in Gateway, it is first necessary to customize your taxing unit:
  - Funds
  - Departments
  - Revenues – NEW THIS YEAR
    - Allows you to select a revenue and then identify to which funds that revenue will apply
  - Debts – NEW THIS YEAR
    - Allows you to select a debt listed in Debt Management and identify from which fund that debt will be paid








# Gateway – Customize Revenue Codes List



INDIANA  
Gateway  
for government units

An Information for Indiana Data Site

 Home  About  Account Settings  Help  Logout

Department of  
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > **Customize Revenue Codes**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

## Customized Revenue Codes Lists to Funds

Select revenue code category

	Taxes	Intergovernmental Revenue	Other Receipts
 <b>ADD REVENUE CODE TO SELECTED CATEGORY</b>			

Click to add revenue code



# Gateway – Customize Revenue Codes List

Revenue codes and funds need to be linked to set up the Form 2.

Choose revenue code

Check boxes for funds receiving the revenue

**Add Revenue Code to Selected Category Tab**

1. Select Revenue Code from list:

1232 - Local Option - Property Tax Replacement

2. Associate the selected Revenue Code with available funds:

☐ Check/Uncheck All


- ☐ 0061 - RAINY DAY
- ☐ 0101 - GENERAL
- ☐ 0180 - DEBT SERVICE
- ☐ 0186 - SCHOOL PENSION DEBT
- ☐ 1011 - CAPITAL PROJECTS (G-1000)

Cancel Update Record


Click "Update Record" when finished








# Gateway – Customize Revenue Codes List



INDIANA  
Gateway  
for government units

An Information for Indiana Data Site

 Home  About  Account Settings  Help  Logout

Department of  
Local Government Finance



[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > **Customize Revenue Codes**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

## Customized Revenue Codes Lists to Funds

**Taxes** | Intergovernmental Revenue | Other Receipts


 **ADD REVENUE CODE TO SELECTED CATEGORY**


Delete	Specify Funds	Revenue Code and Description	Funds Receiving Revenue
		1232 - Local Option - Property Tax Replacement	0101 - GENERAL






Revenue code has been added



# Gateway — Customize Debts by Fund List

INDIANA  
for government units

An **Information for Indiana** Data Site 

 [Home](#)  [About](#)  [Account Settings](#)  [Help](#)  [Logout](#)

Department of  
**Local Government Finance**

[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > **Customize Debts by Fund**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

## Customize Debts by Funds

Debts are available as listed under the Debt Management application. Each debt may be attached to only one fund per year.

Fund Descriptions	Edit Debts	Debts
0180 - DEBT SERVICE		NO DEBTS ATTACHED 
0186 - SCHOOL PENSION DEBT		NO DEBTS ATTACHED 

Click “pencil and paper” icon to link debts to debt service fund.



# Gateway – Customize Debts by Fund List

Similar to departments and revenues, debts need to be linked to funds to set up the Debt Worksheet.

Check box to link debt to debt service fund

**Customize Debts by Fund**

Selected Unit: 3315 Avon Community School Corporation, Hendricks Co.

Selected Year: 2013

Available Debts:

☐ Check/Uncheck All

- ☒ 2002 Avon Community SBC 1st Mortgage Refunding Bonds
- ☐ 2004 Avon Community SBC 1st Mortgage Refunding Bonds
- ☐ 2005 Avon Community SBC 1st Mortgage Refunding Bonds
- ☐ 2008 Avon Two Thousand SBC 1st Mortgage Bonds
- ☐ 2007 Avon Two Thousand SBC Refunding & Improvement Bonds

Cancel Update Record

Click "Update Record" when finished



# Gateway — Customize Debts by Fund List

INDIANA  
**Gateway**  
for government units

An **Information for Indiana** Data Site

Home About Account Settings Help Logout

Department of  
**Local Government Finance**

[Select Unit](#) > [Unit Main Menu](#) > [Customize Unit](#) > **Customize Debts by Fund**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

## Customize Debts by Funds

Debts are available as listed under the Debt Management application. Each debt may be attached to only one fund per year.


Fund Descriptions	Edit Debts	Debts
0180 - DEBT SERVICE		2002 Avon Community SBC 1st Mortgage Refunding Bonds
0186 - SCHOOL PENSION DEBT		NO DEBTS ATTACHED


Debt has been linked to debt service fund.










# Gateway – Budget Form Menu

INDIANA  
for government units

An **Information for Indiana** Data Site 

 [Home](#)  [About](#)  [Account Settings](#)  [Help](#)  [Logout](#)











Department of  
**Local Government Finance**

[Select Unit](#) > [Unit Main Menu](#) > **Budget Form Menu**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

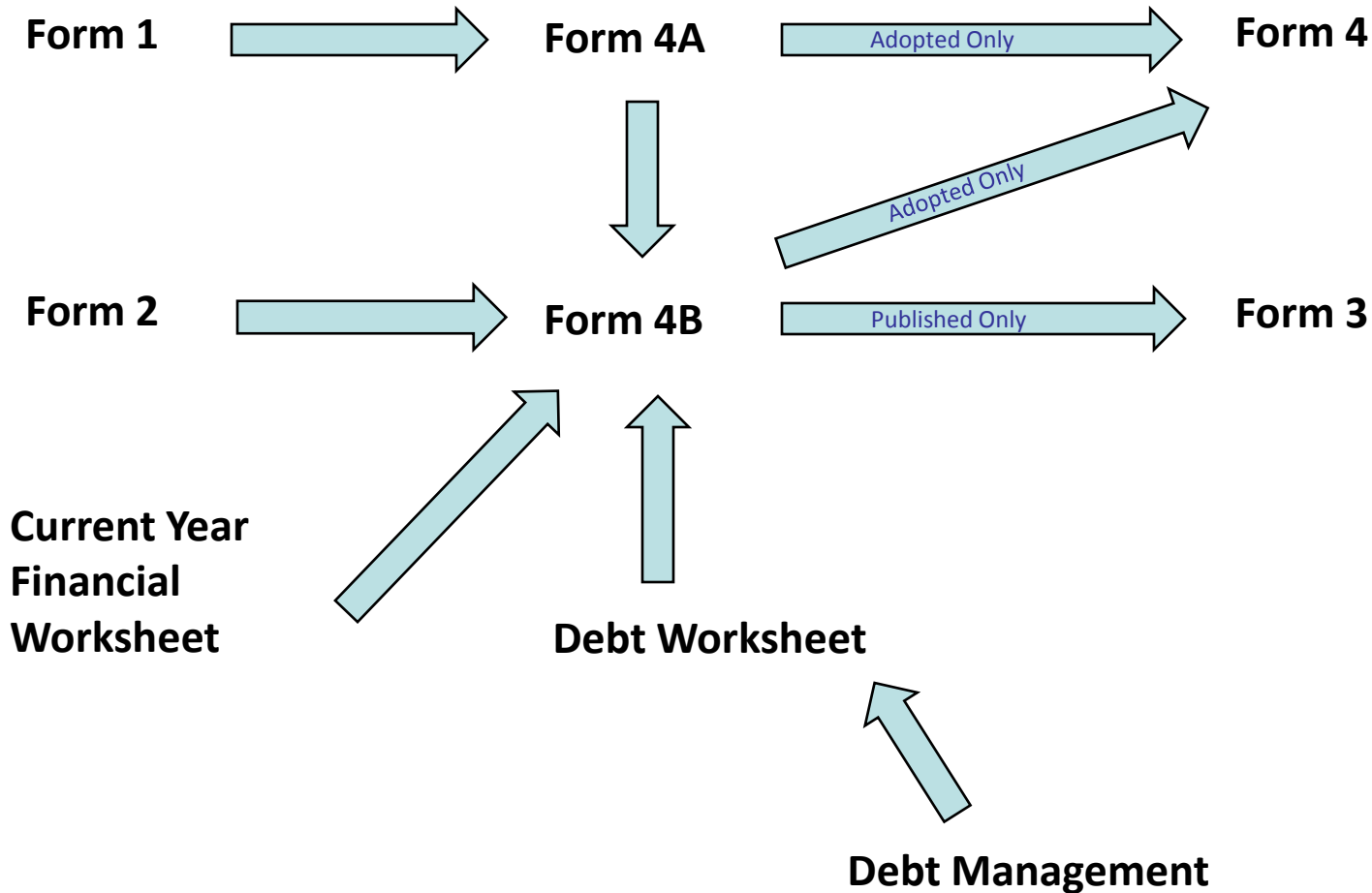
## Select from Available Forms

Click a budget form name  
to expand the “Accordion”  
and edit the form

Current Year Financial Worksheet: Additional Calculations for Form 4B	
 <a href="#">Click to edit form</a>	 Not 'Ready to Submit'.
Debt Worksheet	
Form 1: Budget Estimate	
Form 2: Estimate of Miscellaneous Revenues	
Form 3: Notice to Taxpayers	
Form 4: Ordinance for Appropriations and Tax Rates	
Form 4A: Budget Report	
Form 4B: Budget Estimate, Financial Statement and Proposed Tax Rate	

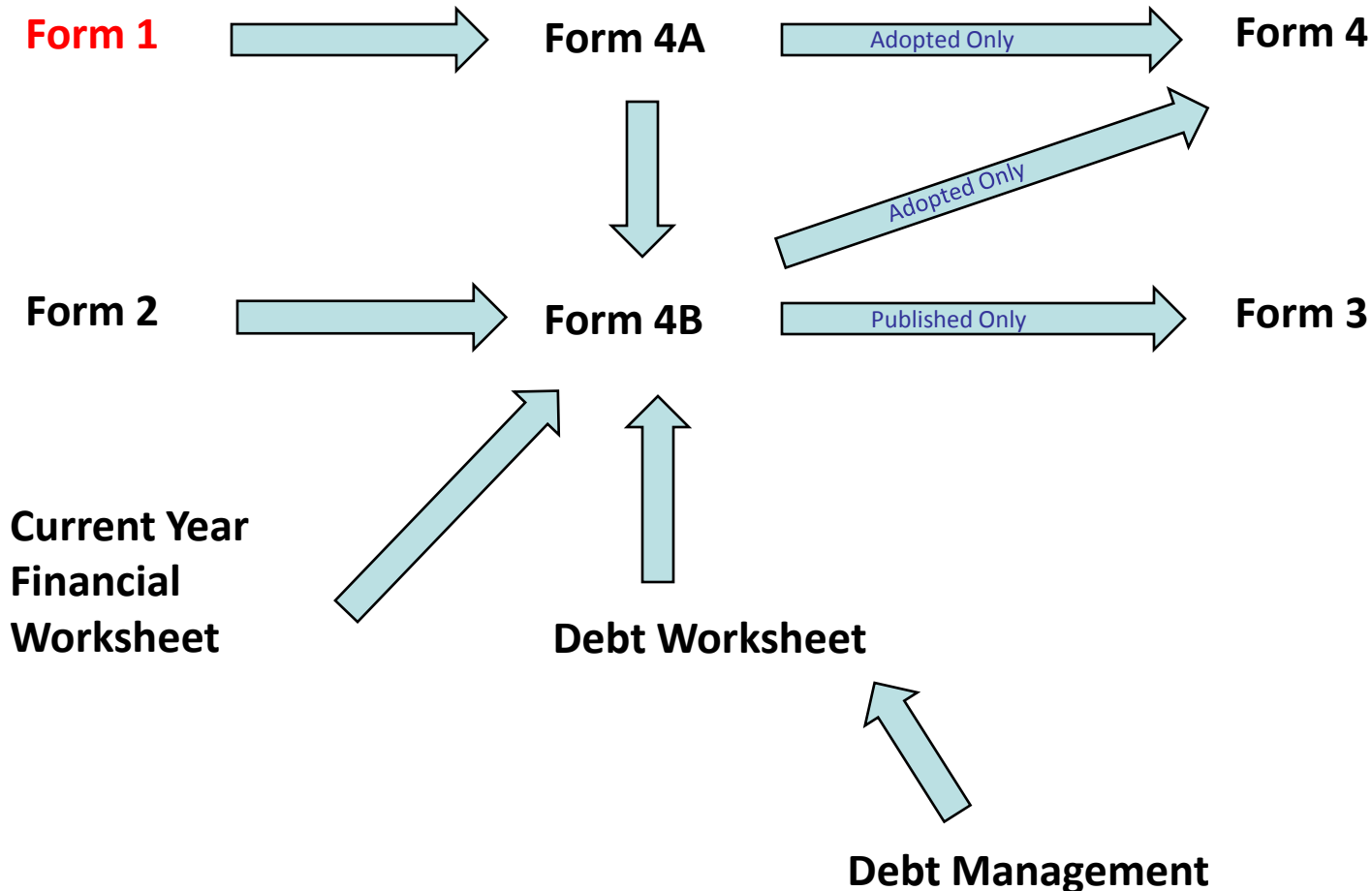


# Budget Form Data Flowchart





# Budget Form Data Flowchart





# Gateway – Form 1

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 1**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 1 coming soon

Prescribed by Department of Local Government Finance

Approved by State Board of Accounts

## BUDGET ESTIMATE FOR

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

Select fund and department  
(program account)

Budget Form No. 1

Choose expenditure category

Select Category Tab

Personal Services		Supplies		Services And Charges		Capital Outlays	
Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount			
<a href="#">+ ADD</a>	Salaries And Wages		\$	\$			
TOTALS BY FUND			Total: \$ 0	Total: \$ 0			
TOTALS BY UNIT			Total: \$ 0	Total: \$ 0			



# Gateway – Form 1

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 1**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 1 coming soon

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

Budget Form No. 1

## BUDGET ESTIMATE FOR

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

**Click + ADD button after  
selecting a Sub-Category and  
entering a Description**

Select Category Tab

Personal Services		Supplies		Services And Charges		Capital Outlays	
Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount			
<b>+ ADD</b>	Salaries And Wages		\$	\$			
TOTALS BY FUND			Total: \$ 0	Total: \$ 0			
TOTALS BY UNIT			Total: \$ 0	Total: \$ 0			



# Gateway – Form 1

Select Fund:

0101 - GENERAL

Select Department:

1100 Regular Programs

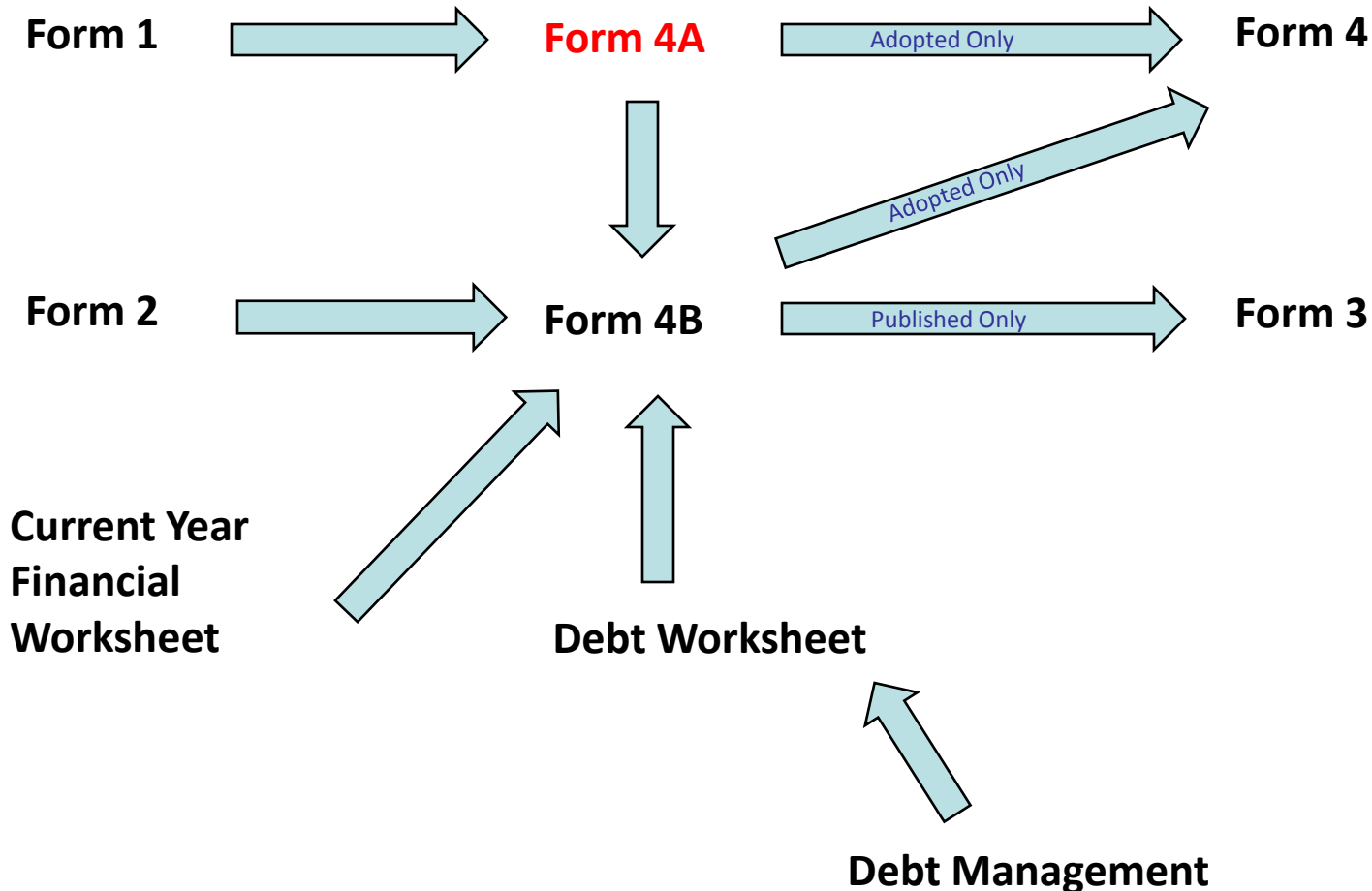
Select Category Tab

Personal Services		<u>Supplies</u>		Services And Charges		Capital Outlays	
Delete	Sub-Category	Line Item Code	Description	Published Amount			Adopted Amount
	Other Supplies	11050	Full Day Kindergarten	\$	<input type="text"/>		\$ <input type="text"/>
	Other Supplies	11100	Elementary	\$	<input type="text"/>		\$ <input type="text"/>
	Other Supplies	11200	Middle/Junior High	\$	<input type="text"/>		\$ <input type="text"/>
	Office Supplies	11300	High School	\$	<input type="text"/>		\$ <input type="text"/>
	Office Supplies	<input type="text"/>	<input type="text"/>	\$	<input type="text"/>		\$ <input type="text"/>

Line Item Code and Description can be used to delve deeper into the chart of accounts



# Budget Form Data Flowchart





# Gateway – Form 4A

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 4A coming soon

Budget Report 

**Select fund and department  
(program account)**

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

DEPARTMENT: 0000 NO DEPARTMENT

Click Here to Insert  
Form 1  
published amounts




Click Here to Insert  
Form 1  
adopted amounts



Published Amount

Adopted Amount

10000	PERSONAL SERVICES	\$	<input type="text"/>		\$	<input type="text"/>
20000	SUPPLIES	\$	<input type="text"/>		\$	<input type="text"/>
30000	OTHER SERVICES AND CHARGES	\$	<input type="text"/>		\$	<input type="text"/>
40000	CAPITAL OUTLAY	\$	<input type="text"/>		\$	<input type="text"/>
9999	TOTAL	\$			\$	

Totals by Fund

Published Amount Total: \$ 0

Adopted Amount Total: \$ 0

Totals by Unit

Published Amount Total: \$ 0

Adopted Amount Total: \$ 0

Save





# Gateway – Form 4A

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 4A coming soon

Budget Report 

Click buttons to pull data from Form 1

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

DEPARTMENT: 0000 NO DEPARTMENT

Click Here to Insert  
Form 1  
published amounts




Click Here to Insert  
Form 1  
adopted amounts



Published Amount

Adopted Amount

10000	PERSONAL SERVICES	\$			\$	
20000	SUPPLIES	\$			\$	
30000	OTHER SERVICES AND CHARGES	\$			\$	
40000	CAPITAL OUTLAY	\$			\$	
9999	TOTAL	\$			\$	

Totals by Fund

Published Amount Total: \$ 0

Adopted Amount Total: \$ 0

Totals by Unit

Published Amount Total: \$ 0

Adopted Amount Total: \$ 0

Save



# Gateway – Form 4A

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 4A coming soon

Budget Report

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

DEPARTMENT: 0000 NO DEPARTMENT

Click Here to Insert  
Form 1  
published amounts  
↓

Click Here to Insert  
Form 1  
adopted amounts  
↓

Published Amount			Adopted Amount		
10000	PERSONAL SERVICES	\$ <input type="text"/>			\$ <input type="text"/>
20000	SUPPLIES	\$ <input type="text"/>			\$ <input type="text"/>
30000	OTHER SERVICES AND CHARGES	\$ <input type="text"/>			\$ <input type="text"/>
40000	CAPITAL OUTLAY	\$ <input type="text"/>			\$ <input type="text"/>
9999	TOTAL	\$			\$

Can also enter data and click  
"Save"

Totals by Fund Published Amount Total: \$ 0 Adopted Amount Total: \$ 0

Totals by Unit Published Amount Total: \$ 0 Adopted Amount Total: \$ 0

Save





# Gateway – Form 2

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 2 coming soon

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

Budget Form No. 2



## ESTIMATE OF MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2013

Select Fund:

0101 - GENERAL

Select fund

Select Category Tab

		Taxes	Intergovernmental Revenue	Other Receipts	
Revenue Code ⓘ	Description	July 1 to Dec 31, 2012 ⓘ		Jan 1 to Dec 31, 2013 ⓘ	
1232	Local Option - Property Tax Replacement	\$	<input type="text"/>		\$ <input type="text"/>
TOTALS BY CATEGORY		Total: \$ 0		Total: \$ 0	
TOTALS BY FUND		Total: \$ 0		Total: \$ 0	
TOTALS BY UNIT		Total: \$ 0		Total: \$ 0	
					

Revenue can be added/deleted in "Customize Revenue"



# Gateway – Form 2

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 2 coming soon

Prescribed by Department of Local Government Finance  
Approved by State Board of Accounts

Budget Form No. 2

ESTIMATE OF MISCELLANEOUS REVENUES  
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES  
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2013

Select Fund:

0101 - GENERAL

Select Category Tab

		Taxes	Intergovernmental Revenue	Other Receipts
Revenue Code ⓘ	Description	July 1 to Dec 31, 2012 ⓘ	Jan 1 to Dec 31, 2013 ⓘ	
1232	Local Option - Property Tax Replacement	\$ <input type="text"/>	<input type="button" value="COPY"/> \$ <input type="text"/>	
TOTALS BY CATEGORY		Total: \$ 0	Total: \$ 0	
TOTALS BY FUND		Total: \$ 0	Total: \$ 0	
TOTALS BY UNIT		Total: \$ 0	Total: \$ 0	
		<input type="button" value="SAVE"/>		

Enter amounts for both time periods.

Click "Save" button after entering amounts





# Gateway – Current Year Financial Worksheet

Prescribed by Department of Local Government Finance

## CURRENT YEAR FINANCIAL WORKSHEET (Formerly Line 2 Worksheet)

Selected Year: 2013  
Selected County: Perry County  
Selected Unit: Tell City Public Library  
Select Fund:

0101 - GENERAL

(This form is to be prepared for all funds for which a property tax levy will be requested on the Form 4B.)

<b>Line 2</b>	
<b>APPROPRIATIONS</b>	
1. Current Year Approved Budget	\$
2. Encumbrances Brought Forward	\$
3. Additional Appropriations (January to June)	\$
4. Other Non-Appropriated Obligations	\$
5. Total Approved Appropriations	\$
<b>DISBURSEMENTS</b>	
6. January through June Current Year Disbursements	\$
7. Appropriation Balance	\$
8. Reductions July through December	\$
9. Estimated Current Year Expenditures July through December	\$
<b>Line 3</b>	
10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year	
<b>Line 4A</b>	
11. Levy excess not transferred prior to June 30	\$
12. Temporary Loans outstanding as of June 30	\$
What fund loaned the cash on Line 12?	
13. Temporary loans not included in Lines 2 or 3	\$
<b>Line 4B</b>	
14. Temp loans to be repaid in the first six months of ensuing year	\$
What fund loaned the cash on Line 14?	
<b>Line 6</b>	
15. June 30 Cash Balance, including investments	\$

Formerly called  
the Line 2  
Worksheet

Select Fund

Enter data and save



# Current Year Financial Worksheet

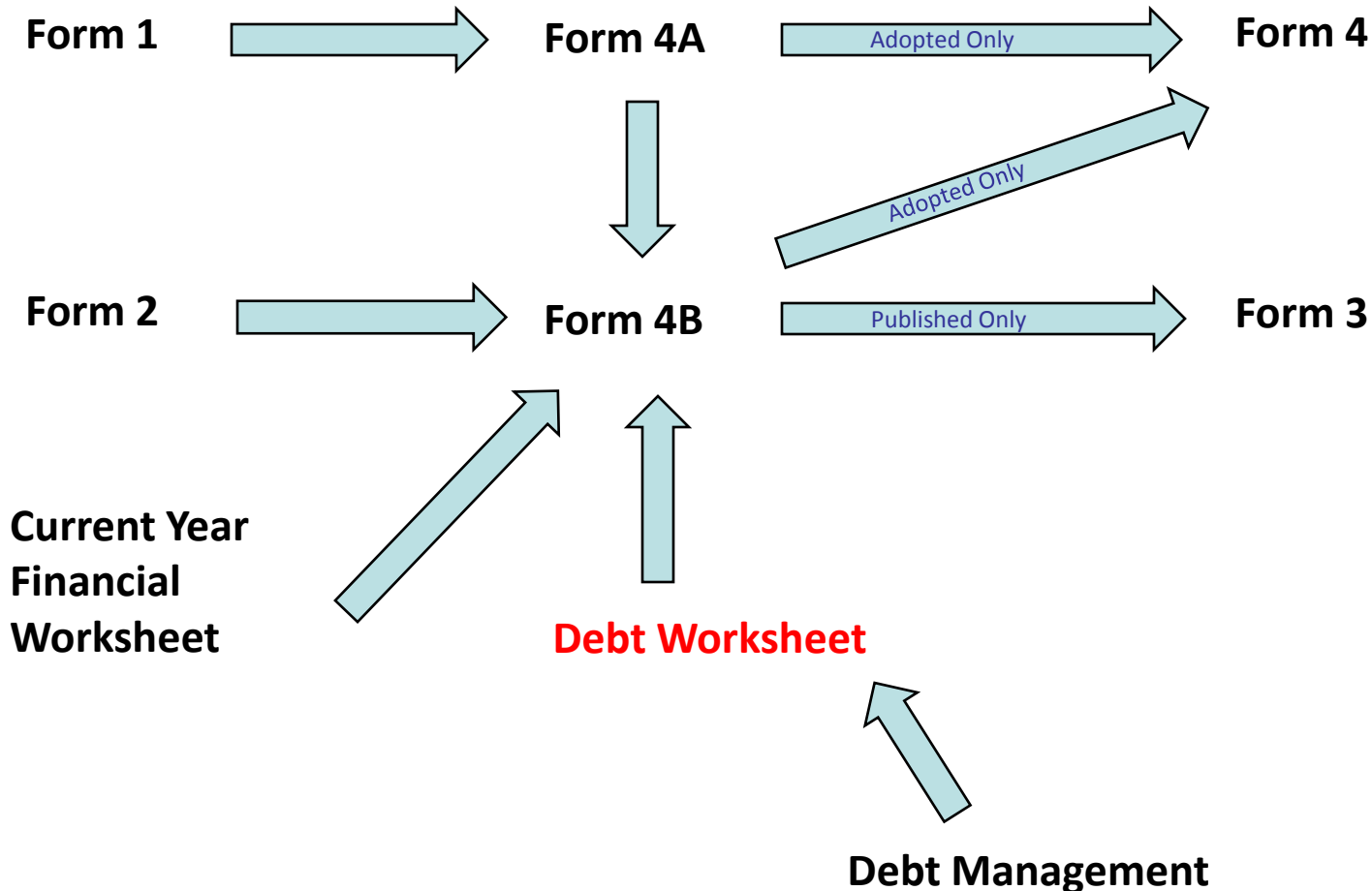
---

- While the Worksheet will be completed and submitted online, taxing units still will need to provide financial records as of June 30 to verify cash balances and expenditures
- This information can be presented to field representatives during budget workshops





# Budget Form Data Flowchart





# Gateway – Debt Worksheet

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Debt Worksheet**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Prescribed by Department of Local Government Finance

## DEBT WORKSHEET

**Selected Year:** 2013

**Selected County:** Hendricks County

**Selected Unit:** Avon Community School Corporation

**Select Fund:**

0180 - DEBT SERVICE

Select fund

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Name of Issue	Line 2 Due	Line 2 Amount	Line 1 Due	Line 1 Amount	Line 11 Due	Line 11 Amount
<a href="#">2002 Avon Community SBC 1st Mortgage Refunding Bonds</a>		\$		\$		\$
TOTALS BY FUND		\$ 0		\$ 0		\$ 0
TOTALS BY UNIT		\$ 0		\$ 0		\$ 0

Click on name of debt report



# Gateway – Debt Worksheet

Data comes from Debt Management

Select payments for each time period by checking boxes

Date	Period Total	Trustee Fee	Lease Pmts.	Federal Tax Crdts.	Total	Line 2 07/01/2012 to 12/31/2012	Line 1 01/01/2013 to 12/31/2013	Line 11 01/01/2014 to 06/30/2014
1/05/2003	1,042,274	500			1,042,774	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2003	984,030	500			984,530	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2004	984,805	500			985,305	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2004	983,243	500			983,743	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2005	986,628	500			987,128	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2005	987,028	500			987,528	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2006	983,415	500			983,915	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2006	983,918	500			984,418	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2007	984,275	500			984,775	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2007	983,306	500			983,806	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2008	987,175	500			987,675	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2008	979,925	500			980,425	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2009	982,588	500			983,088	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2009	984,088	500			984,588	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2010	985,306	500			985,806	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2010	985,681	500			986,181	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2011	985,764	500			986,264	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2011	984,189	500			984,689	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2012	983,289	500			983,789	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2012	987,089	500			987,589	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1/05/2013	984,970	500			985,470	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7/05/2013	986,803	500			987,303	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1/05/2014	983,205	500			983,705	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2014	983,845	500			984,345	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2015	984,045	500			984,545	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/05/2015	983,345	500			983,845	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/05/2016	987,195	500			987,695	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTALS BY DEBT						\$ 983,789	\$ 1,973,059	\$ 987,303
TOTALS BY FUND						\$ 983,789	\$ 1,973,059	\$ 987,303
TOTALS BY UNIT						\$ 983,789	\$ 1,973,059	\$ 987,303



# Gateway – Debt Worksheet

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Debt Worksheet**

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Prescribed by Department of Local Government Finance

## DEBT WORKSHEET

**Selected Year:** 2013

**Selected County:** Hendricks County

**Selected Unit:** Avon Community School Corporation

**Select Fund:**

0180 - DEBT SERVICE

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Name of Issue	Line 2 Due	Line 2 Amount	Line 1 Due	Line 1 Amount	Line 11 Due	Line 11 Amount
<a href="#">2002 Avon Community SBC 1st Mortgage Refunding Bonds</a>	01/05/2012	\$ 983,789	01/05/2013	\$ 1,973,059	07/05/2013	\$ 987,303
TOTALS BY FUND		\$ 983,789		\$ 1,973,059		\$ 987,303
TOTALS BY UNIT		\$ 983,789		\$ 1,973,059		\$ 987,303

**Payments are populating for each time period by debt, fund, and unit**





# Form 4B

---

- Form 4B is also known as the 16-Line Statement
- While all budget forms are important, this form requires the greatest scrutiny as it calculates the estimated property tax levy and tax rate for each fund of the taxing unit
- Certain issues associated with errors in the estimated budget amount can be corrected during the budget year through additional appropriations
- Property tax levies and tax rates do not have many options for correction after certification, so it is highly important that they be correct at certification



## Form 4B

---

- The Department's certification of property tax levy and tax rate is limited in two main ways:
  - Statutory limitations on the maximum amount of levy or rate that can be generated in the fund
  - Budgets, levies and rates advertised and adopted by the taxing unit



# Estimating Maximum Levy

---

- As a taxing unit begins budget preparation, an important component of budgeting decisions is having a good estimate for the maximum tax levy available to the unit for the ensuing year
- To calculate this estimate, it is first necessary to identify which funds are controlled by the maximum property tax levy
- On the 1782 Notice from the current year, funds marked with a UT on the Fund Report will apply the taxing unit's overall maximum property tax levy





# Estimating Maximum Levy

---

- For non-school units,
  - Take the Maximum Levy Limit Subtotal from the Maximum Levy Report in the 1782 Notice for the current budget year
  - Add PTRC for current budget year if applicable
  - Add or subtract any permanent increases or decreases in the maximum levy which went into place for the current budget year
  - Multiply result by the AVGQ
  - Subtract PTRC for the ensuing budget year if applicable



# Estimating Maximum Levy

---

- Using the estimated maximum levy total, you can then estimate any miscellaneous changes to the maximum levy to arrive at an estimate for Working Maximum Levy:
  - Levy Excess
  - Operating LOIT
  - Mental Health Adjustment
  - Mental Retardation Adjustment
  - Cumulative Fund Outside of Maximum Levy Limit Adjustment
  - DLGF Approved Levy Increases
  - Financial Institutions Adjustment



# Estimating Maximum Levy

---

- Once you have an estimate of Working Maximum Levy, you can apply this amount to the total proposed levy for the funds which are controlled by the maximum levy
- These estimates likely will not be 100% accurate but they will provide you with some guidelines in terms of what to expect for the ensuing year when proposing and adopting your budget
- The Department will compute the official maximum levy and Working Maximum Levy during budget review



# Form 4B Submitted By Fund

---

- The Form 4B will be completed for each fund individually, but it is important to understand the interaction between the funds due to the statutory maximum levy
- Additional analysis can be done through spreadsheets outside of Gateway to review the interaction between the funds and the implications of changes in one fund on another fund



# Form 4B Submitted By Fund

---

- The Form 4B will be completed for each fund individually, but it is important to understand the interaction between the funds due to the statutory maximum levy
- Additional analysis can be done through spreadsheets outside of Gateway to review the interaction between the funds and the implications of changes in one fund on another fund



# Gateway – Form 4B

Select fund

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

Full print version of Form 4B coming soon

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
APPROVED BY STATE BOARD OF ACCOUNTS

Budget Form 4-B

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE 

Select Fund:

0101 - GENERAL

The selected fund does not currently have data in both published and adopted columns.

Form 4B requires data in both published and adopted columns for all non-home-ruled funds before it can be marked 'Ready to Submit'.



Net Assessed Value \$

Click Here to Insert  
Finan. Wksht, Debt

Click Here to Insert  
Finan. Wksht, Debt

Enter Net Assessed Value for fund



# Gateway – Form 4B

**Net Assessed Value** \$

Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
published amounts



Click Here to Insert  
Finan. Wksht, Debt  
Wksht.  
Form 2 & Form 4a  
adopted amounts



## Funds Required For Expenses To December 31st Of Incoming Year

Published Amount

Adopted Amount

1. Total budget estimate for incoming year	\$ <input type="text"/>		\$ <input type="text"/>
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	\$ <input type="text"/>		\$ <input type="text"/>
3. Additional appropriation necessary to be made July 1 to December 31 of present year	\$ <input type="text"/>		\$ <input type="text"/>
4. Outstanding temporary loans:	\$ <input type="text"/>		\$ <input type="text"/>
a). To be paid not included in lines 2 or 3	\$ <input type="text"/>		\$ <input type="text"/>
b). Not repaid by December 31 of present year	\$ <input type="text"/>		\$ <input type="text"/>
5. <b>TOTAL FUNDS required</b> (add lines 1,2,3,4a and 4b)	\$ <input type="text"/>		\$ <input type="text"/>

## Funds On Hand To Be Received From Sources Other Than Proposed Tax Levy

Published Amount

Adopted Amount

6. Actual cash balance, June 30 of present year (including cash investments)	\$ <input type="text"/>		\$ <input type="text"/>
7. Taxes to be collected, present year (December settlement)	\$ <input type="text"/>		\$ <input type="text"/>
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year(Schedule on File):	\$ <input type="text"/>		\$ <input type="text"/>
a). Total Column A Budget Form 2	\$ <input type="text"/>		\$ <input type="text"/>
b). Total Column B Budget Form 2	\$ <input type="text"/>		\$ <input type="text"/>
9. <b>TOTAL FUNDS</b> (Add lines 6, 7, 8a and 8b)	\$ <input type="text"/>		\$ <input type="text"/>
10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)	\$ <input type="text"/>		\$ <input type="text"/>

Pull from other forms



# Form 4B – Line by Line

---

## • Line 1

- Represents the total budget estimate for the ensuing year
- For most funds, pulls from the Form 4A total for the selected fund
- For debt funds, pulls from the Debt Worksheet
- Should equal the total of the budget amounts shown on Form 1
- Line 1 will be used on Form 3 as the advertised budget and on Form 4 as the adopted budget, so it is important to ensure that this line is accurate





# Form 4B – Line by Line

---

- Line 2

- Represents the balance of appropriations left to be spent July through December of the current budget year
- For most funds, pulls from the Current Year Financial Worksheet for the selected fund
- For debt funds, pulls from the Debt Worksheet
- Use actual balance of appropriations



# Form 4B – Line by Line

---

- Line 3

- Estimated additional appropriations for July through December of the current budget year
- Pulls from the Current Year Financial Worksheet for the selected fund
- Inclusion here does not guarantee that the appropriations will be made
  - Subject to DLGF approval



# Form 4B – Line by Line

---

- Lines 4A and 4B
  - Outstanding Temporary Loans
    - Line 4A – Temporary loans to be paid back by 12/31 of the current budget year
    - Line 4B – Temporary loans to be paid back by 6/30 of the ensuing budget year
  - Pulls from the Current Year Financial Worksheet for the selected fund



# Form 4B – Line by Line

---

- Line 5
  - Total of Lines 1 through 4B
  - Gateway will calculate this value for you



# Form 4B – Line by Line

---

- Line 6

- Actual cash balance of the fund as of June 30
- Includes cash and investments
- Pulls from the Current Year Financial Worksheet



# Form 4B – Line by Line

---

## • Line 7

- Property tax collections to be received July 1 through December 31 of the current budget year
- The value in this field will be impacted by the application of circuit breakers, depending on how it is calculated
  - Certified Levy
  - Abstract Levy net of circuit breakers
- The Department cannot allow a taxing unit to raise a property tax levy to make up circuit breaker losses



# Form 4B – Line by Line

---

- Line 8A
  - Non-property tax revenues to be collected July 1 through December 31 of the current year
  - Pulls from Column A of the Form 2
- Line 8B
  - Non-property tax revenues to be collected January 1 through December 31 of the ensuing year
  - Pulls from Column B of the Form 2
- These fields, more than other fields on the Form 4B, will be impacted as you shift levy from one fund to another due to the distribution of certain revenues.



# Form 4B – Line by Line

---

- Line 9

- Total of Lines 6 through 8B
- Shows revenue and cash on hand for the 18-month period
- Does not include ensuing year's property taxes
- Gateway will calculate this value for you



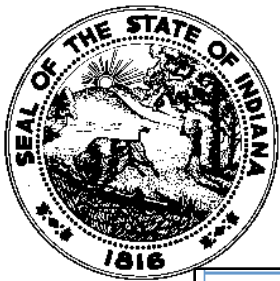


# Form 4B – Line by Line


---

- Line 10

- Net amount to be raised for ensuing year
- Line 5 minus Line 9
- Can be a negative number, meaning the fund has more available revenues than the anticipated expenditures for the 18-month period



# Gateway – Form 4B

10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)	\$		\$
<input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator <input type="checkbox"/> I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.	<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)		<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)
Proposed Tax Rate and Levy		Published Amount	Adopted Amount
11. Operating balance ( not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.	\$ <input type="text"/>		\$ <input type="text"/>
12. Amount to be raised by tax levy (add lines 10 and 11)	\$ <input type="text"/>		\$ <input type="text"/>
13a. Property Tax Replacement Credit from Local Option Tax	\$ <input type="text"/>		\$ <input type="text"/>
13b. Operating LOIT	\$ <input type="text"/>		\$ <input type="text"/>
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12)	\$ <input type="text"/>		\$ <input type="text"/>
15. Levy Excess Fund applied to current budget	\$ <input type="text"/>		\$ <input type="text"/>
16. Net amount to be raised	\$ <input type="text"/>		\$ <input type="text"/>
17. Net Tax Rate on each one hundred dollars of taxable property	<input type="text"/>		<input type="text"/>
<input type="button" value="Save"/>			

**For lines 11-17, enter data manually and save...**



# Gateway – Form 4B

10. Net amount to be raised for expenses to December 31 of incoming year (deduct line 9 from 5)	\$		\$
<input checked="" type="radio"/> I want to make my own calculations for this Form 4B <input type="radio"/> I want to use the Gateway Calculator <input type="checkbox"/> I acknowledge that I am responsible for verifying the accuracy of the information submitted to the Department through the Gateway website. I acknowledge that neither the Department of Local Government Finance nor the Indiana Business Research Center is liable for the calculations performed by the Gateway calculator.	<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)		<input type="radio"/> Enter Operating Bal. (Fill line 11) <input type="radio"/> Enter Levy (Fill line 16) <input type="radio"/> Enter Rate (Fill line 17)
<b>Proposed Tax Rate and Levy</b>		<b>Published Amount</b>	<b>Adopted Amount</b>
11. Operating balance ( not in excess of expense January 1 to June 30, less miscellaneous revenue for same period) <small>NOTE: Enter Lines 13a, 13b and 16 then press 'Save' button to calculate this value.</small>	\$ <input type="text"/>		\$ <input type="text"/>
12. Amount to be raised by tax levy (add lines 10 and 11)	\$ <input type="text"/>		\$ <input type="text"/>
13a. Property Tax Replacement Credit from Local Option Tax	\$ <input type="text"/>		\$ <input type="text"/>
13b. Operating LOIT	\$ <input type="text"/>		\$ <input type="text"/>
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13a and 13b from line 12)	\$ <input type="text"/>		\$ <input type="text"/>
15. Levy Excess Fund applied to current budget	\$ <input type="text"/>		\$ <input type="text"/>
16. Net amount to be raised	\$ <input type="text"/>		\$ <input type="text"/>
17. Net Tax Rate on each one hundred dollars of taxable property	<input type="text"/>		<input type="text"/>
<input type="button" value="Save"/>			

...or have the Gateway  
Calculator help.



# Form 4B – Line by Line

---

- Line 11

- Operating balance – amount needed to maintain cash flow for the first half of the year after the ensuing budget year
- As a budgeting target, this line is most frequently used by debt service funds when a taxing unit has a payment that needs to be made in the first half of the year and needs to ensure sufficient property tax levy in the year immediately preceding the payment to fund this payment
- Can also be used if the taxing unit has specific cash balance targets it would like to meet



# Form 4B – Line by Line

---

- Line 12
  - Amount to be raised in property tax levy
  - Sum of Line 10 and Line 11
  - Can be entered directly or calculated through the Gateway calculator



# Form 4B – Line by Line

---

- Line 13A

- Applies only to counties that have CAGIT
- Property tax replacement credit for levy reduction
- Amount is calculated by the Department in August/September
- Must be entered directly



# Form 4B – Line by Line

---

- Line 13B

- Applies only to counties that have an Operating LOIT (Levy Freeze or Thaw Counties)
- Property tax replacement credit for levy reduction
- Must be entered directly



# Form 4B – Line by Line

---

- Line 14

- Net amount to be raised in property tax levy after application of income tax replacement credits
- Line 12 minus Lines 13A and 13B
- Can be entered directly or calculated through the Gateway calculator
- For COIT and non-Operating LOIT adopting counties, Line 14 will equal Line 12





# Form 4B – Line by Line

---

- Line 15

- Levy Excess
- Taxes collected in prior year that are in excess of 100% of the certified levy
- Credit applied to ensuing year's property tax levy
- Must be entered directly – typically recommend using \$0 in this field
- Department will apply actual amount during budget reviews



# Form 4B – Line by Line

---

- Line 16

- Property tax levy for ensuing year
- Line 14 minus Line 15
- Line 16 will be used on Form 3 as the advertised levy and on Form 4 as the adopted levy, so it is important to ensure that this line is accurate
- Can be entered directly or calculated through the Gateway calculator
- The most common budgetary target will be property tax levy as a taxing unit will often want to ensure appropriate funding of its proposed budget for the ensuing year



# Form 4B – Line by Line

---

## • Line 17

- Property tax rate on each \$100 of net assessed value
- Line 16 divided by the net assessed value divided by 100
- Line 17 will be used on Form 4 as the adopted tax rate, so it is important to ensure that this line is accurate
- Can be entered directly or calculated through the Gateway calculator
- Third budgetary target – most often used for rate-controlled funds or if the taxing units has a particular tax rate impact that they are trying to achieve



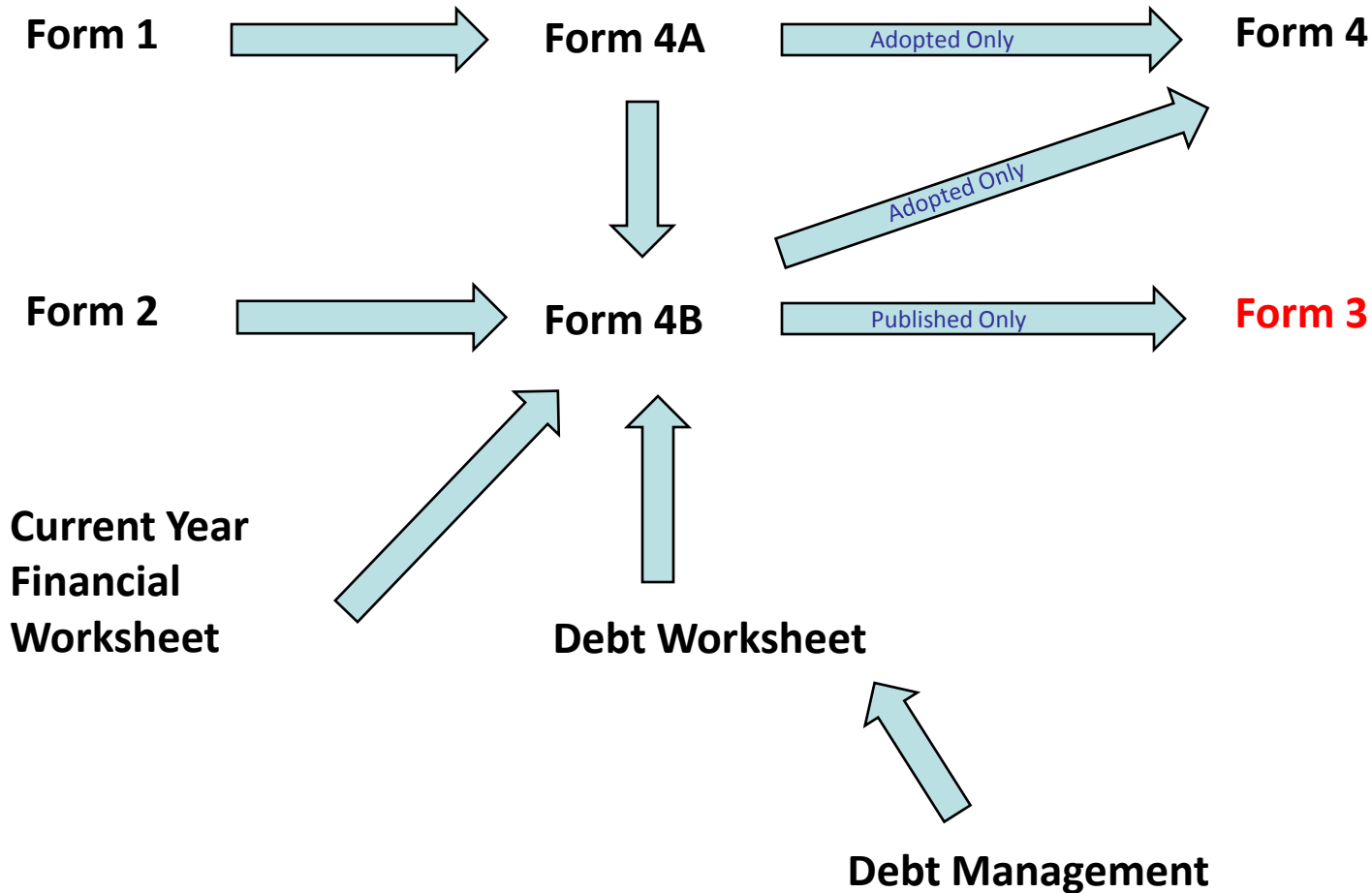
## Form 4B – Summary

---

- Most complex and possibly most important budget form
- Ensure both the Published and Adopted columns are completed before submission
- Review carefully for accuracy
- Form 4B feeds to Form 3 and Form 4, both of which set limitations on the overall budget, levy and tax rate that the Department can approve
- Using spreadsheets or other tools outside of Gateway to model the impact between funds when developing your proposed budgets and levies



# Budget Form Data Flowchart





# Gateway – Form 3

PRESCRIBED BY DEPT OF LOCAL GOVERNMENT  
FINANCE


Budget Form No. 3

FORM APPROVED BY STATE BOARD OF ACCOUNTS  
**NOTICE TO TAXPAYERS**

Complete details of budget estimates by fund and/or department may be seen in the office of this unit of government.

Notice is hereby given to taxpayers of Avon Community School Corporation, Indiana that the proper officers of [No Name of Adopting Unit Entered] at [No Public Hearing Time Entered] on [No Public Hearing Date Entered] at [No Public Hearing Location Entered] will conduct a public hearing on the year 2013 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of [No Name of Adopting Unit Entered] within seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy that taxpayers object to. If a petition is filed, [No Name of Adopting Unit Entered] shall adopt with its budget a finding concerning the objections filed and testimony presented. Following the aforementioned hearing, [No Name of Adopting Unit Entered] will meet at [No Adoption Hearing Time Entered] on [No Public Hearing Date Entered] at [No Public Hearing Location Entered] to adopt the following budget:

Fill in Hearing Info

Date and Time of Public Hearing	Date: [No Public Hearing Date Entered] Time: [No Public Hearing Time Entered]
Date and Time of Adoption Mtg.	Date: [No Adoption Meeting Date Entered] Time: [No Adoption Meeting Time Entered]
Net Assessed Valuation 	[No Net Assessed Valuation Entered]
Estimated Max Levy	[No Estimated Max. Levy Entered]

Click to fill in paragraph values



# Gateway – Form 3

**Submit Form 3 in Gateway  
when sending to the  
newspapers for publishing.**

**Fill in paragraph values**

<u>Adopting Unit Info</u>	
Adopting Unit Name:	<input type="text" value="Avon Community School"/>
<u>Public Hearing Info</u>	
Hearing Location:	<input type="text" value="Cedar Elementary"/>
Hearing Date:	<input type="text" value="05/23/2012"/>
Hearing Time:	<input type="text" value="6:30"/> <input type="text" value="PM"/>
<u>Adoption Meeting Info</u>	
Meeting Location:	<input type="text" value="Cedar Elementary"/>
Meeting Date:	<input type="text" value="06/20/2012"/>
Meeting Time:	<input type="text" value="6:30"/> <input type="text" value="PM"/>
Net Assessed Valuation:	<input type="text" value="\$ 2,000,000,000"/>
Estimated Max Levy:	<input type="text" value="\$ 37,000,000"/>
<input type="button" value="Cancel"/> <input type="button" value="Update Record"/>	

**Click "Update Record" when finished**



# Gateway – Form 3

PREScribed BY DEPT OF LOCAL GOVERNMENT  
FINANCE

FORM APPROVED BY STATE BOARD OF ACCOUNTS


Budget Form No. 3

## NOTICE TO TAXPAYERS

Complete details of budget estimates by fund and/or department may be seen in the office of this unit of government.

Notice is hereby given to taxpayers of Avon Community School Corporation, Indiana that the proper officers of Avon Community School Corporation at 6:30 PM on Wednesday, May 23 2012 at Cedar Elementary will conduct a public hearing on the year 2013 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of Avon Community School Corporation within seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy that taxpayers object to. If a petition is filed, Avon Community School Corporation shall adopt with its budget a finding concerning the objections filed and testimony presented. Following the aforementioned hearing, Avon Community School Corporation will meet at 6:30 PM on Wednesday, June 20 2012 at Cedar Elementary to adopt the following budget:

### Fill in Hearing Info

Date and Time of Public Hearing	Date: Wednesday, May 23 2012 Time: 6:30 PM
Date and Time of Adoption Mtg.	Date: Wednesday, June 20 2012 Time: 6:30 PM
Net Assessed Valuation 	\$ 2,000,000,000
Estimated Max Levy	\$ 37,000,000

Paragraph values are now completed





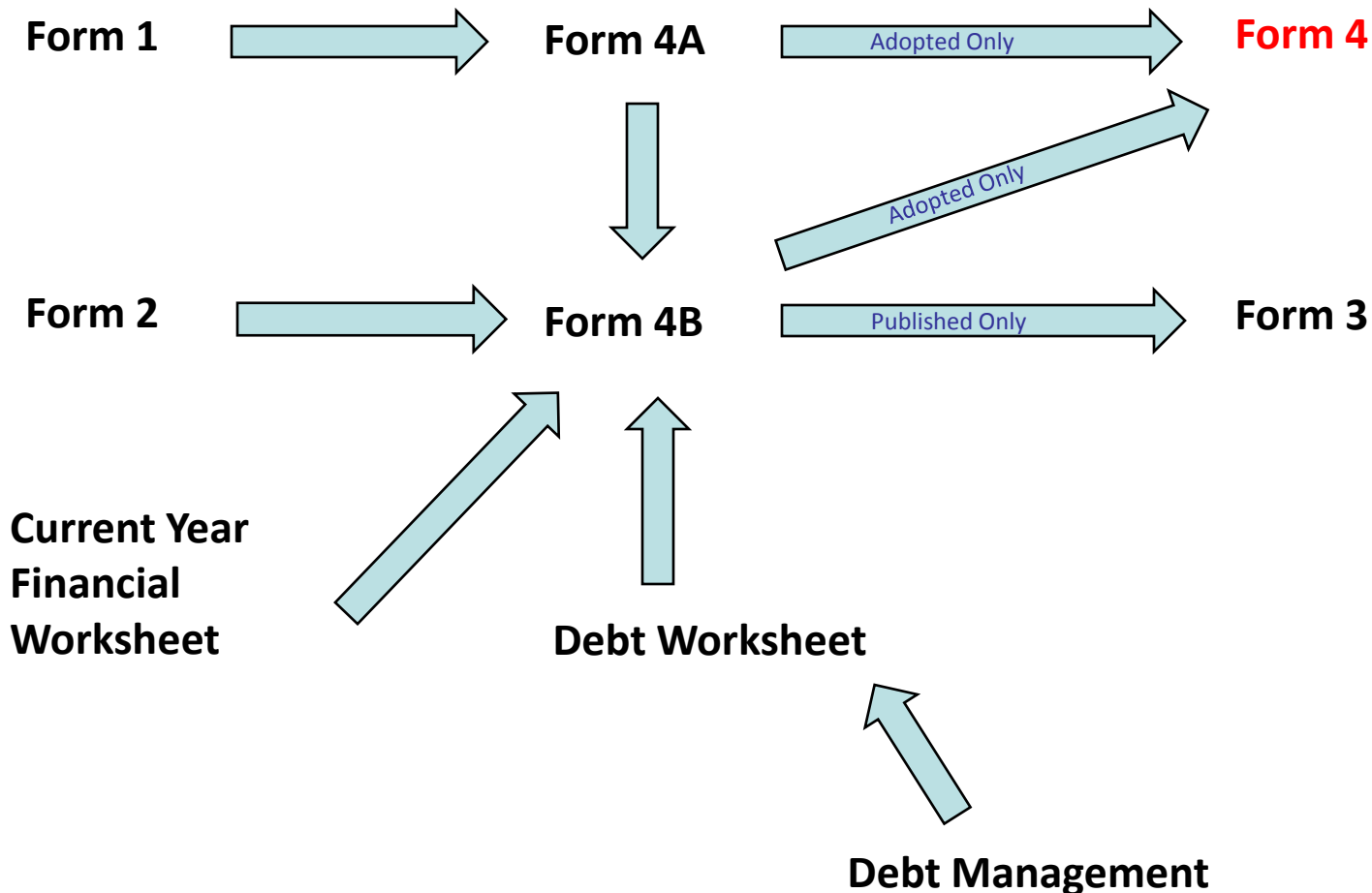
# Gateway – Form 3

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (Including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals (Included in Column 3)	5 Current Tax Levy
	Click Here to Insert Form 4b published amounts ↓	Click Here to Insert Form 4b published amounts ↓		
0101-GENERAL	\$ 0	\$ 0	\$ 0	0
0180-DEBT SERVICE	\$ 0	\$ 0	\$ 0	0
0186-SCHOOL PENSION DEBT	\$ 0	\$ 0	\$ 0	0
1214-CAPITAL PROJECTS (School)	\$ 0	\$ 0	\$ 0	0
6301-TRANSPORTATION	\$ 0	\$ 0	\$ 0	0
6302-BUS REPLACEMENT	\$ 0	\$ 0	\$ 0	0
Totals:	Total: \$ 0	Total: \$ 0	Total: \$ 0	Total: \$ 0

Pull from Form 4B or enter data manually



# Budget Form Data Flowchart





# Gateway – Form 4

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

[Print or View the Full Form in PDF Format](#)

PRESCRIBED BY DEPT OF LOCAL GOVERNMENT  
FINANCE

FORM APPROVED BY STATE BOARD OF ACCOUNTS

Budget Form No. 4

## ORDINANCE FOR APPROPRIATIONS AND TAX RATES



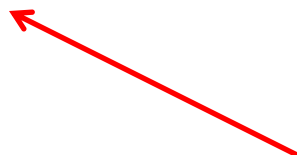
Ordinance Number:

**This Form is Invalid until all form values have been entered.**

Be it ordained by the [No Adopting Unit Entered], Indiana that for the expenses of Avon Community School Corporation for the year ending December 31, 2013 the sum of [No Total Value Entered], as shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expense of Avon Community School Corporation, a total property tax levy of [No Total Levy Entered] and a total tax rate of [No Total Tax Rate Entered], as shown on Budget Form 4-B are included herein. Budget Form 4-A and 4-B for all funds and departments are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance shall be in full force and effect from and after its passage and approval by the taxing unit's fiscal body [No Adopting Body Entered].

Enter Values into Paragraph Above



**Click button to input values**



# Gateway – Form 4

**Enter total budget, total max levy, and total tax rate, or pull from 4A and 4B**

**Fill in the rest of the values**

**Input Paragraph Values**


Total Budget  
\$  Current total budget from Form 4a: \$ 79,541,480

Total Max. Levy  
\$  Current total levy from Form 4b: \$ 37,000,000

Total Tax Rate  
 Current total tax rate from Form 4b: 1.8669

[Click to fill or update values above from other form values at right](#)

Date of Adoption

Name of Adopting Body  
 Board of 

Select Type of Fiscal Body

**Click “Update Record” when finished**



# Gateway – Form 4

Selected Year: 2013 | Selected Unit: Hendricks County - 3315 Avon Community School Corporation, Hendricks Co.

[Print or View the Full Form in PDF Format](#)

PRESCRIBED BY DEPT OF LOCAL GOVERNMENT  
FINANCE

FORM APPROVED BY STATE BOARD OF ACCOUNTS

Budget Form No. 4

## ORDINANCE FOR APPROPRIATIONS AND TAX RATES




Paragraph in now complete

Ordinance Number:

Be it ordained by the Avon Community School Corporation Board Of Trustees, Indiana that for the expenses of Avon Community School Corporation for the year ending December 31, 2013 the sum of \$ 79,541,480, as shown on Budget Form 4-A are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same. Such sums herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided for by law. In addition, for the purposes of raising revenue to meet the necessary expense of Avon Community School Corporation, a total property tax levy of \$ 37,000,000 and a total tax rate of 1.8669, as shown on Budget Form 4-B are included herein. Budget Form 4-A and 4-B for all funds and departments are incorporated by the signing of this form and must be completed and submitted in the manner prescribed by the Department of Local Government Finance.

This ordinance shall be in full force and effect from and after its passage and approval by the taxing unit's fiscal body School Board.

Enter Values into Paragraph Above

Edit	Delete	Name				Signature
		John Doe	Aye	Nay	Abstain	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
 ADD		<input type="text" value="Jane Doe"/>				



Enter board members' names




# Gateway – Signature Panel

- Only one signature panel per set of forms. Will not need to sign each fund and department specific form.
- Automated PIN checking – error will occur if user enters incorrect PIN
- Date is automatically inserted when user clicks “Sign and Date Form”

**Form Signature**


NAME

TITLE

SIGNATURE/PIN  
 

DATE

Form signature values saved at 03:50 PM and 14 seconds.

 **SIGN AND DATE FORM**

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.



# Contact the Department

---

- **Courtney Schaafsma, Budget Director**
  - Telephone: 317.234.3937
  - E-mail: [cschaafsma@dlgf.in.gov](mailto:cschaafsma@dlgf.in.gov)
- **Eric Bussis, Data Analysis Director**
  - Telephone: 317.232.3759
  - E-mail: [erbussis@dlgf.in.gov](mailto:erbussis@dlgf.in.gov)
- **Web site: [www.in.gov/dlgf](http://www.in.gov/dlgf)**
  - “Contact Us”: [www.in.gov/dlgf/2338.htm](http://www.in.gov/dlgf/2338.htm).